

ASP/2013R00273

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA : Hon. Jose L. Linares
v. : Crim. No. 13-247
VANYO MINKOV : 18 U.S.C. § 286

SUPERSEDING INFORMATION

The defendant having waived in open court prosecution by Indictment, the United States Attorney for the District of New Jersey charges:

Background

1. At all times relevant to this Superseding Information:
 - a. Defendant VANYO MINKOV resided in or near Varna, Bulgaria.
 - b. Accounting Firm #1 was a certified public accounting firm located in Connecticut. Accounting Firm #1 provided its clients with various accounting services, including the preparation and filing of Federal tax returns.
 - c. Accounting Firm #2 was a certified public accounting firm located in California. Accounting Firm #2 provided its clients with various accounting services, including the preparation and filing of Federal tax returns.
 - d. Accounting Firm #3 was a certified public accounting firm located in California. Accounting Firm #3 provided its clients with various accounting services, including the preparation and filing of Federal tax returns.

e. Accounting Firm #4 was a certified public accounting firm located in Pennsylvania. Accounting Firm #4 provided its clients with various accounting services, including the preparation and filing of Federal tax returns.

The Conspiracy

2. Between in or about September 2012 through in or about May 2013, in the District of New Jersey and elsewhere, defendant

VANYO MINKOV

did knowingly and intentionally agree, combine, and conspire with others to defraud the United States and a department and agency thereof, specifically the United States Department of the Treasury and the Internal Revenue Service, by obtaining, attempting to obtain, and aiding to obtain the payment and allowance of false, fictitious, and fraudulent material claims, that is, more than \$6,000,000 in individual income tax refund payments.

Object of the Conspiracy

3. It was the object of the conspiracy for MINKOV and others to obtain stolen personally identifiable information ("PII") and to use that stolen PII to file false and fraudulent individual income tax returns with the Internal Revenue Service in order to steal tax refund money from the United States government.

Manner and Means of the Conspiracy

4. It was a part of the conspiracy that MINKOV and his co-conspirators stole the PII of over 1,000 individuals (the "ID Theft Victims") and used that stolen PII to file fraudulent tax returns claiming refunds for the 2012

tax year, or sold it to others who did the same. In total, the ID Theft Victims' PII was used by MINKOV and others to file fraudulent tax returns claiming over \$6,000,000 in refunds for the 2012 tax year (the "2012 Fraudulent Returns").


5. It was further part of the conspiracy that MINKOV and his co-conspirators obtained the ID Theft Victims' PII through "hacking," i.e., illegally accessing computer systems. For instance, MINKOV and his co-conspirators hacked into the computer systems of various certified public accounting firms, including Accounting Firm #1, Accounting Firm #2, Accounting Firm #3, and Accounting Firm #4 (collectively, the "Victim CPA Firms"), to steal the PII of the Victim CPA Firms' clients.

6. It was further part of the conspiracy that MINKOV and his co-conspirators then either used this stolen PII to file a portion of the 2012 Fraudulent Returns, or sold the stolen PII to others who then created and filed the remaining 2012 Fraudulent Returns.

7. It was further part of the conspiracy that MINKOV and his co-conspirators used multiple methods for receiving the tax refunds generated by the 2012 Fraudulent Returns, including by directing the refunds to be deposited into reloadable payment cards acquired by MINKOV and his co-conspirators and falsely registered in the names of certain ID Theft Victims. MINKOV obtained a number of reloadable payment cards used in furtherance

of the conspiracy described herein from an individual located in the District of New Jersey.

In violation of Title 18, United States Code, Section 286.



PAUL J. FISHMAN
United States Attorney

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v.

VANYO MINKOV

SUPERSEDING INFORMATION FOR

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